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January 6, 2021

VIA ELECTRONIC FILING

The Honorable Jocelyn Boyd
Chief Clerk / Executive Director
Public Service Commission of South Carolina
101 Executive Center Drive, Suite 100
Columbia, SC 29210

Re: Application of Blue Granite Water Company for Approval to Adjust Its Rate
Schedules and Increase Rates
Docket No. 2019-290-WS

Comments on Accounting Order

Dear Ms. Boyd:

Attached for filing please find Comments of Blue Granite Water Company which are being filed pursuant the Commission's Directive dated December 9, 2020 in this docket. The comments relate to the Accounting Order granted by the Commission in this docket by Order No. 2020-758.

A copy of this filing is being provided to the parties of record.

Kind regards,

Sam Wellborn

SJW/tch

Enclosure

cc w/enclosure via email:

Parties of Record
Donald H. Denton, President
Dante DeStefano, Director, Regulatory Affairs